

108TH CONGRESS
1ST SESSION

S. RES. 257

Expressing the sense of the Senate that Congress should give priority to passing legislation to provide tax relief for United States military personnel and should offset the cost of such tax relief with legislation preventing individuals from avoiding taxes by renouncing United States citizenship.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 3, 2003

Ms. LANDRIEU submitted the following resolution; which was considered and agreed to

RESOLUTION

Expressing the sense of the Senate that Congress should give priority to passing legislation to provide tax relief for United States military personnel and should offset the cost of such tax relief with legislation preventing individuals from avoiding taxes by renouncing United States citizenship.

Whereas Congress is responsible for providing United States military personnel with the equipment, supplies, and other resources needed to preserve our freedom;

Whereas Congress is responsible for providing United States military personnel with a comprehensive compensation package;

Whereas, since 2001, Congress has passed and the President has signed legislation providing for \$1,750,000,000,000 in tax relief;

Whereas the Senate has passed legislation providing for \$1,100,000,000 in additional tax relief for United States military personnel and their families;

Whereas United States citizens benefit from economic opportunities which arise from the liberty protected by United States military personnel;

Whereas the United States loses approximately \$80,000,000 per year in tax revenue from individuals who renounce United States citizenship;

Whereas the Senate has unanimously passed legislation which prevents individuals from avoiding taxes by renouncing United States citizenship as an offset to the cost of providing tax relief for the 1,400,000 active duty military personnel and the 1,200,000 members of the National Guard and Reserves; and

Whereas Congress has asked the Comptroller General of the United States to conduct a study on the total compensation package provided for United States military personnel in order to ensure that the unique needs of military personnel are addressed: Now, therefore, be it

1 *Resolved*, That it is the sense of the Senate that—

2 (1) Congress should give priority to passing leg-
3 islation to provide tax relief for—

4 (A) United States military personnel, in-
5 cluding those serving in the National Guard
6 and Reserves; and

1 (B) the employers of active duty members
2 of the National Guard and Reserves; and
3 (2) the cost of such tax relief should be offset
4 by legislation which prevents individuals from avoid-
5 ing taxes by renouncing United States citizenship.

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